



**Fourth District
Yorba-Slaughter Adobe, Chino
Built 1852-53**



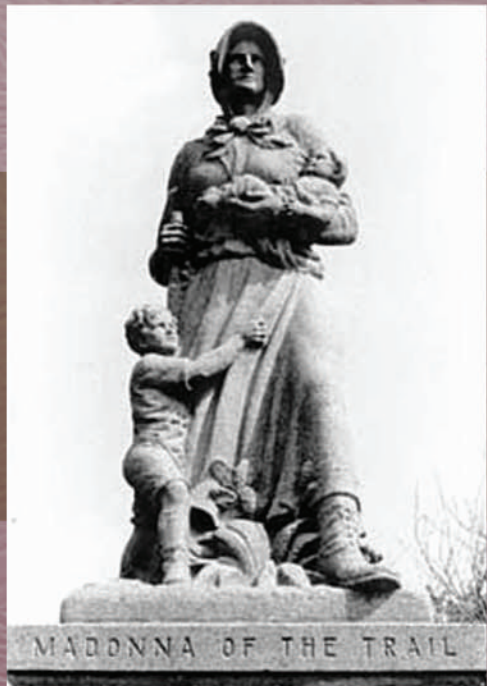
**Third District
Logging in the Big Bear Valley
Circa 1900**



**Fifth District
Bloomington Fruit Exchange
Circa 1900**



**First District
Barstow Train Depot
Circa 1890**



**Second District
Madonna of the Trail, Upland
Dedicated 1929**



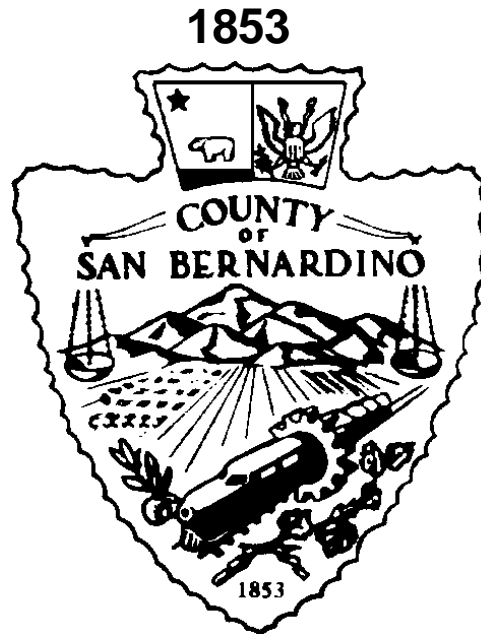
**County of San Bernardino
Auditor/Controller-Recorder
222 West Hospitality Lane
San Bernardino, CA 92415-0018**

Comprehensive Annual Financial Report

For the Year Ended June 30, 2003

Larry Walker, Auditor/Controller-Recorder

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
YEAR ENDED JUNE 30, 2003
COUNTY OF SAN BERNARDINO**



ISSUED NOVEMBER 26, 2003

Supervisor Bill Postmus.....First District
Supervisor Paul Biane Second District
Supervisor Dennis Hansberger, Chairman Third District
Supervisor Fred Aguiar Fourth District
Supervisor Jerry EavesFifth District

Wally Hill –County Administrative Officer

*Prepared by the Office of the Auditor/Controller-Recorder
Larry Walker, Auditor/Controller-Recorder*

**COUNTY OF SAN BERNARDINO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
JUNE 30, 2003**

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INTRODUCTORY SECTION

AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



COUNTY OF SAN BERNARDINO

AUDITOR/CONTROLLER • 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830

RECORDER • COUNTY CLERK • 222 West Hospitality Lane, First Floor
San Bernardino, CA 92415-0022 • (909) 387-8306 • Fax (909) 386-8940

LARRY WALKER

Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK

Assistant Auditor/Controller-Recorder
Assistant County Clerk

November 26, 2003

**THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN BERNARDINO
County Government Center
385 North Arrowhead Avenue
San Bernardino, CA 92415-0110**

Honorable Board Members:

The Comprehensive Annual Financial Report of the County of San Bernardino for the fiscal year ended June 30, 2003 is submitted herewith in compliance with Section 25253 of the Government Code of the State of California and Article V, Section 8 of the Charter of the County of San Bernardino.

The accompanying Basic Financial Statements were prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data is presented in a manner designed to fairly set forth the financial position and results of operations of the County, and that all disclosures necessary to enable the reader to gain a full understanding of the County's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections:

- The Introductory Section includes this transmittal letter, the County's organizational chart, and a list of principal County officials.
- The Financial Section includes the independent auditor's report, Management's Discussion and Analysis (MD&A), the basic financial statements and notes, and supplemental statements and schedules necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles. The County's MD&A can be found immediately following the report of the independent auditors.
- The Statistical Section includes selected financial and demographic information of the County, generally on a multi-year basis, and is unaudited.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Information related to this single audit, including the schedule of expenditures of federal awards, schedule of findings and questioned costs, and the independent auditor's report on compliance and internal control, are published separately from this report.

THE REPORTING ENTITY AND ITS SERVICES

The County of San Bernardino, located in Southern California, was established by an act of the State Legislature on April 26, 1853, forming the County from the eastern part of Los Angeles County. The County is a charter law county divided into five supervisorial districts on the basis of population. The County encompasses an area of over 20,000 square miles and includes twenty-four incorporated cities. In terms of land area, it is the largest county in the contiguous United States. The County is also one of the fastest growing areas in the nation and is the fifth most populous of the 58 counties in California.

The County provides a wide range of services to its residents including police protection, criminal prosecution, medical and health services, education, senior citizen assistance, roads, library services, support for judicial institutions, airport service, cultural and environmental services, parks and a variety of public assistance programs. Special districts and county service areas provide services to remote geographical areas and rapidly growing communities. These services include fire protection, parks, flood control, water, sewer, street lighting, and roads.

The accompanying Basic Financial Statements include all organizations and other entities, functions and activities of the County for which the County Board of Supervisors is financially accountable. Also included are numerous self-governed school and special districts, for which the County acts as depository. The financial reporting for these entities, which are governed and act independently of the County of San Bernardino, is limited to reporting, as Investment Trust Funds, the total amount of cash and investments and other assets collected for, disbursed by, and held for, these entities.

INTERNAL CONTROLS

The County's internal accounting control system exists to provide reasonable, but not absolute, assurance that assets are safeguarded against loss or unauthorized disposition and to provide reliable records for preparing financial statements and maintaining accountability for assets. The County's Internal Audits Division actively participates in evaluating and upgrading the internal accounting control system.

As a recipient of federal and state financial awards, the County also is responsible for ensuring that an adequate internal control structure is in place to assure compliance with applicable laws and regulations related to public assistance programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff.

The County uses the modified accrual basis of accounting for its Governmental, Expendable Trust and Agency Funds. Revenues are recognized when they become measurable and available to finance operations of the year. Expenditures are generally recognized when the related fund liability is incurred except for principal and interest on long-term obligations, which is recognized when payment is due. The accrual basis of accounting is used for all Proprietary Fund Types and the Investment Trust Funds. Revenues are recognized when they are earned and become measurable and expenses are recorded when they are incurred.

The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County's Board of Supervisors. Budgets are adopted for the General Fund, certain Special Revenue, Debt Service, and Capital Project Funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is maintained at the expenditure object level. Encumbrance accounting is utilized to assure effective budgetary control; purchase orders and contracts are reviewed and a determination is made that valid and sufficient appropriations exist for payment for ordered goods and services. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations expire at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures.

CASH MANAGEMENT

The County pools its cash to facilitate investment opportunities for increasing interest income. The County's pooled cash and investments include U.S. Government and agency securities, commercial paper, money market mutual funds, negotiable certificates of deposits and repurchase agreements. The average rate of return on investments during fiscal year 2002-03 was 2.77% and the majority of investments were classified in the lowest credit risk category (see Note 6 to the Basic Financial Statements).

In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools," the pooled cash and investments held in the County Treasury are reported at their fair value at June 30, 2003, which is \$17,698,627 greater than amortized cost.

The County Pool represents monies entrusted to the County Treasurer by the County of San Bernardino, and by school and special districts, and other entities within the County. State law requires that all operating monies of the County, school districts and certain special districts be held by the County Treasurer. In addition, there are approximately \$89 million in "discretionary deposits." The County Pool does not include investments of the Deferred Compensation program or the County Employees' Retirement Association, which are separately managed.

Monies deposited in the County Pool by the participants represent an individual interest in all assets and investments in the County Pool based upon the amount deposited. Interest income, gains and losses are distributed quarterly to the participants based on their average daily balance. Currently, Standard & Poor's Ratings Service rates this investment pool S1+ for market risk and AA+ for credit quality, which are the highest ratings attainable. Fitch current rating for the County pool is AA+/V-1+, for meeting the highest credit quality standards for underlying assets, diversification, management and operational capabilities. Moody's Investors Service also rates the investment pool at its highest credit rating, Aaa, and safest market risk rating, MR1. Amounts held in the County investment pool are invested in the Pooled Investment Fund of the County ("County Pool"), which invests in securities according to the Investment Policy adopted by the Board of Supervisors for the County Treasurer-Tax Collector as authorized by Section 53601 of the Government Code of California.

The Treasurer's investment policy allows for the purchase of a variety of securities with limitations as to exposure, maturity and ratings varying with each security type. The composition of the portfolio will change over time as old investments mature or are sold, and as new investments are made. The Pool provides monthly reporting of its assets by sector, average life, fair value and other features to both the Board of Supervisors and the County Treasury Oversight Committee.

The County's Investment policy does not allow investments in derivative instruments in the treasury pool. None of the securities held by the County Pool are considered structured notes that incorporate "derivative" features, i.e., interest rates tied to alternative indices, formulas or other pricing features. Derivative securities exclude traditional floating rate securities tied to indices such as LIBOR, T-Bills, Fed Funds, etc. In addition, the County Pool does not invest in, nor has it ever invested in, "inverse floaters." Although allowed by State law and the County's investment policy, the Pool does not include any reverse repurchase agreements.

The fair value of the Pool will depend upon, among other factors, the maturities and types of investments and general market conditions. The current (June 30, 2003) market value analysis indicates an unrealized gain of approximately \$17.7 million. Historically, the Pool has held most of its securities to their respective maturity dates.

CASH MANAGEMENT - Continued

At June 30, 2003, approximately \$89 million of the Pool assets are attributable to "discretionary" participants who are not legally required to deposit funds in the Pool. Such participants may withdraw their funds from the Pool upon 30 days' notice to the Treasurer, and only with prior approval of the Treasurer. The liquidity of the Pool will vary depending upon the mix and type of investments therein, and the net cash inflows and outflows at any given time. The Treasurer-Tax Collector manages the Pool to ensure sufficient liquidity exists, given reasonable anticipated cash needs. Current liquidity in the portfolio, consisting of cash, cash equivalents and investments with maturities of less than 60 days, is approximately \$1,320,207,000. The weighted average maturity of all investments at June 30, 2003 was 304 days, with an effective duration of 0.50 years.

The County believes that the County Pool is prudently invested and that investments therein are scheduled to mature at the times and in the amounts that are necessary to meet the County's expenditures and other scheduled withdrawals.

The County utilizes a Countywide banking program with a major bank, which is referred to as "Consolidated Banking," which accelerates the collection and deposit of monies by participating departments into the County Treasury making them readily available for investment.

DEBT MANAGEMENT

The County maintained the top debt rating for short-term issues throughout fiscal year 2002-03. For other issues, Standard & Poor's rating is A- with positive economic outlook, and Moody's rating is Baa1. The following is a summary of the County's short-term borrowing highlights of 2002-03.

SHORT-TERM BORROWING

In July 2002, the County issued Tax and Revenue Anticipation Notes totaling \$170,000,000. "Series A" notes consisted of \$25,000,000 issued at a nominal interest rate of 2.50%. "Series B" notes consisted of \$145,000,000 issued at a nominal rate of 3.00%. The true interest cost for both series was 1.68%. Standard & Poor's Rating Service and Fitch assigned ratings of SP-1 and F1+ respectively to both series of notes. These notes matured on July 1, 2003. The proceeds of the notes were used to meet the County's cash flow needs including General Fund expenditures (both current and capital expenditures).

RISK MANAGEMENT

The County has self-insurance programs for public liability, unemployment insurance, employee dental insurance, hospital and medical malpractice liability and Workers' Compensation. Public Liability claims are self-insured up to \$250,000 per claim or occurrence. Excess insurance coverage over the SIR up to \$30,000,000 is with CSAC Excess Insurance Authority Liability Program II (CSAC EIA).

All public officials and County employees are insured under a blanket Comprehensive Disappearance, Destruction and Dishonesty Policy covering County monies and securities, also with CSAC EIA with a \$100,000 deductible and excess limits up to \$10,000,000 per claim or occurrence.

Workers' Compensation claims are self-insured up to \$1,000,000 per claim or occurrence. Excess limits up to \$2,000,000 for Employers' Liability and statutory Workers' Compensation limits are provided by an excess Workers' Compensation Insurance Policy through the CSAC EIA.

Property damage claims are insured with the CSAC EIA through the Property Program over a \$25,000 deductible.

The activities related to such programs are accounted for in the Risk Management Fund (an Internal Service Fund) except for unemployment insurance and employee dental insurance which is accounted for in the General Fund. The liabilities included in the Risk Management Fund are based on the results of actuarial studies and

RISK MANAGEMENT - Continued

include amounts for claims incurred but not reported and allocated loss adjustment expenses. It is the County's practice to obtain actuarial studies at least biennially. Revenues of the Risk Management Fund together with funds to be provided in the future, via the Security Payment Program or GIC, will provide adequate resources to meet public liability, workers' compensation, property and hospital and medical malpractice liabilities as they come due.

MAJOR INITIATIVES

In 1995, the National Purchasing Institute established a program designed to recognize the achievement of organizational excellence in public procurement.

For the third year in a row, the County of San Bernardino, Purchasing Department, has been selected to receive the Excellence in Procurement Award jointly presented by the National Purchasing Institute, Inc.; the California Association of Public Purchasing Officers; Florida Association of Public Purchasing Officers; and the Institute for Supply Management, Inc.

This award is based upon an extensive rating system and is presented only to those organizations that demonstrate excellence in procurement practices. The County of San Bernardino received high marks for its continuous improvement program, automation, and utilization of electronic commerce, professional certification, and environmental purchasing policy.

A total of 100 awards were given nationally in 2003, 31 of those in California, with the County of San Bernardino one of only eight counties in California to receive the award. In addition, the County of San Bernardino is one of only ten counties nationally receiving the award at least three consecutive years.

The Health Insurance Portability and Accountability Act (HIPAA) was signed into law on August 21, 1996 and is also known as the Kennedy/Kassebaum Act (Public Law 104-191). The Act was originally intended to ensure the portability of health insurance when an individual moves from one health plan to another.

As the act progressed through the Federal Legislative process, its scope expanded. The Act consists of five titles:

- Title I addresses health care access and the portability of health insurance plans.
- Title II addresses fraud and abuse and the resulting penalties as well as administrative simplification and the privacy of individually identifiable health records.
- Titles III, IV and V amend the Internal Revenue code and address Medical Saving Accounts and other tax related provisions.

Title II of the Act is currently in the implementation stages and requires action by the County. In response to this, the County has established a HIPAA Oversight Committee that has determined that a countywide policy statement regarding individually identifiable health information is necessary as part of the County's compliance plan. The objectives of the policy statement are to:

- Promote and maintain the faith and confidence of the public in the County's use and disclosure of protected health information.
- Inform employees of the importance of protecting the integrity and confidentiality of health information.

The policy statement was submitted to and approved by the Board of Supervisors. In addition to the policy statement, two standard practices were developed and an assessment of all County departments was conducted. The purpose of the assessment was to determine which County departments are covered by HIPAA. The covered departments completed a gap analysis to determine what type of remediation within the department must occur to comply with HIPAA.

MAJOR INITIATIVES - Continued

In fall of 2002, an RFP for HIPAA training was released and subsequently the County contracted with a vendor for on-line Internet based training with pre and post testing. This was the County's first use of massive on-line training and approximately 5,000 staff members were trained in six months. Covered County departments are currently working on the policy and procedures for HIPAA compliance.

The County of San Bernardino Transitional Assistance Department (TAD) is responsible for administering the USDA Food and Nutrition Service Food Stamp program to County residents under the guidance of the State of California.

For federal fiscal year 2000-2001, the County's Food Stamp error rate was 14.5% or 5.84% over the national federal tolerance level of 8.26%. As of April 2003 of this federal fiscal year, the County's error decreased significantly and is at 4.75%. It is expected that the County will be considerably under the federal tolerance level for federal fiscal year 2002-03.

In April 2003, members from TAD staff made a presentation to representatives of the USDA Food and Nutrition Service, California Department of Social Services, and other California counties regarding San Bernardino County's best practices. The County received praise from federal, state and local officials on best practices that have been implemented resulting in a significantly reduced food stamp error rate. As a further indication of the success of these best practices, TAD staff was asked to make individual presentation to other counties at federal government expense.

The County of San Bernardino Board of Supervisors approved the selection of ING Financial Services as the investment provider for the County's 457(b), 457(f) and Permanent Seasonal and Temporary (PST) deferred compensation plans, as well as the 401(k) and 401(a) defined contribution plans. A three-year contract was signed with ING to provide essential enhancements and improvements to these plans. They included:

- The elimination of participant paid administration fees, as well as a reduction in fees, charges and expenses (estimated savings of \$440,400 annually, and \$1.5 million over the three year period of the contract).
- Annual payment to the County in the amount of \$437,000 to cover operation and oversight of the programs.
- Major improvement in participant education and advice.
- Inclusion of a self-directed brokerage account.
- A new core fund menu designed to improve the maximum net return to participants and reduce the participant's expenses.

The County of San Bernardino local Child Support agency launched a major project during March 2003 to research and disburse unreconciled collections from their former legacy financial system. These collections required in depth research and analysis to determine the proper disposition.

In August of 2000, the Child Support agency converted from their legacy financial system to a new financial system. After all data was converted, the amount of undisbursed collections was \$1,957,709 with an associated 2,190 cases. Multiple staff devoted a tremendous amount of time and energy into making this project of identifying and disbursing the money a success.

At the end of the project the undisbursed balance remaining in the legacy trust account was \$35,065 associated with 80 cases. It has been determined that the majority of these remaining funds cannot be identified or disbursed for various reasons, including bad address information on both the custodial parent and the non-custodial parent. Once all options for disbursing the remaining funds have been exhausted, the balance will be escheated to the County General Fund in accordance with State guidelines.

ECONOMIC CONDITION AND OUTLOOK

The County of San Bernardino is the largest County in the contiguous United States, consisting of 20,180 square miles. The County contains 24 incorporated cities, has a diverse population of more than 1.8 million and covers more territory than the states of Rhode Island, Delaware, Massachusetts, and New Jersey combined. Its population is greater than that of Alaska, Hawaii, Nevada, Maine, Rhode Island, New Hampshire, Wyoming, Montana, Idaho, Delaware, North Dakota, South Dakota or Vermont.

The County of San Bernardino continues to hold its ranking as one of the fastest growing and most populous counties in the state, ranking fourth after Los Angeles, San Diego, and Orange counties. While businesses continue to relocate to San Bernardino County for its available land, families look toward the affordable housing offered as compared to neighboring Los Angeles and Orange Counties.

San Bernardino County's 2002-2003 fiscal year reflected the economy of the state and the nation. The state's budget crisis impacts all sectors of the economy; and the Inland Empire is affected disproportionately due to its continued rapid population growth. The County's overall economy continues to grow to meet the demands of its 1,832,966 population, with a 2.7% increase in employment totaling 18,600 new jobs, and an advanced median household income of \$47,400.

Sales of new and existing homes in the County continue to rise, due to the continued demand for affordable housing in the region. This demand is directly related to the continued migration of families from the higher priced coastal counties of California, and immigrants seeking better opportunities. The Inland Empire is the growth engine of new housing in Southern California and this distinction is expected to continue. Both real estate and construction principals optimistically forecast a steady climb in future home sales.

With the expansion of businesses and the influx of new families into San Bernardino County, educational institutions continue to face the challenge in meeting the demand. Intercollegiate collaboration has created a diverse labor force that is comprised of a wide range of talent and skill levels. The Metrolink commuter rail service links San Bernardino County commuters with other rail and bus lines in the Los Angeles and Orange County areas—thereby allowing most of Southern California to benefit from the County's proficient work force. The County's diverse labor force is one of its greatest economic assets, second only to its strategic location that is supported by a superb transportation network.

The County of San Bernardino's overall economy is sustained through its outstanding transportation network that includes Ontario International Airport, Southern California International Airport, Southern California Logistics Airport, 17 municipal airports, two major transcontinental railroads with intermodal facilities and classification yards, and many miles of quality interstate highways. The strategic location of the region allows logistic distribution operations to be positioned within close proximity of the West's two largest ports: Los Angeles and Long Beach. Businesses located within the County effectively and efficiently serve markets throughout California, the Western U.S., and the Pacific Rim. Ensuring the County's role as a major transportation center is its desirable Southern California location that allows for the many cargo carriers entering or leaving California to pass through San Bernardino County on their way to the world.

A progressive approach to business and education, an attractive Southern California location, an unprecedented transportation network, and one of the last sources of affordable and available land within the greater Los Angeles area, assure that the County of San Bernardino's economic viability continues in the twenty-first century.

INDEPENDENT AUDIT

The County's financial statements have been audited by Vavrinek, Trine, Day & Co., LLP, Certified Public Accountants and independent auditors. The auditors' report is included in the financial section, which is an integral part of this Comprehensive Annual Financial Report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of San Bernardino for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2002. This was the fifteenth consecutive year that the County has received this prestigious award.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, the contents of which conform to certificate program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

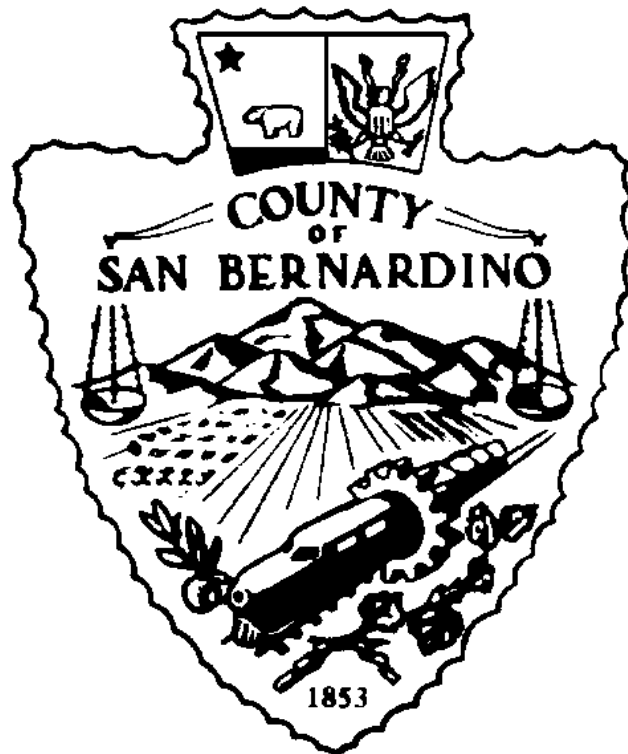
ACKNOWLEDGEMENTS

The preparation of the Comprehensive Annual Financial Report and its timely issuance is the result of a concentrated, dedicated and coordinated effort by the entire Auditor/Controller staff. I would like to acknowledge the special efforts of the General Accounting, Internal Audits, and Reimbursable Projects staff and our independent auditors, Vavrinek, Trine, Day & Co., LLP, for their assistance in the report preparation. I would also like to thank all County departments who have participated in its preparation.

Respectfully submitted,

A handwritten signature in cursive script that reads "Larry Walker".

LARRY WALKER
AUDITOR/CONTROLLER-RECORDER



COUNTY OF SAN BERNARDINO
DIRECTORY OF COUNTY OFFICIALS

ELECTED

COUNTY SUPERVISOR, FIRST DISTRICT (VICE CHAIR)BILL POSTMUS

Note: Supervisor Postmus became Vice Chair on January 7, 2003.

COUNTY SUPERVISOR, SECOND DISTRICT PAUL BIANE

COUNTY SUPERVISOR, THIRD DISTRICT (CHAIR).....DENNIS HANSBERGER

Note: Supervisor Hansberger served as Vice Chair from January, 2001 to January 7, 2003, and became Chair on January 7, 2003.

COUNTY SUPERVISOR, FOURTH DISTRICT FRED AGUIAR

Note: Supervisor Aguiar served as Chair from January, 2001 to January 7, 2003.

COUNTY SUPERVISOR, FIFTH DISTRICTJERRY EAVES

ASSESSORDONALD E. WILLIAMSON

AUDITOR/CONTROLLER-RECORDER.....LARRY WALKER

CORONER/PUBLIC ADMINISTRATOR/PUBLIC GUARDIAN/CONSERVATOR..... BRIAN McCORMICK

DISTRICT ATTORNEY MIKE RAMOS

Note: Mike Ramos took office on January 6, 2003. Prior to that date, Dennis Stout served as District Attorney.

SHERIFF..... GARY PENROD

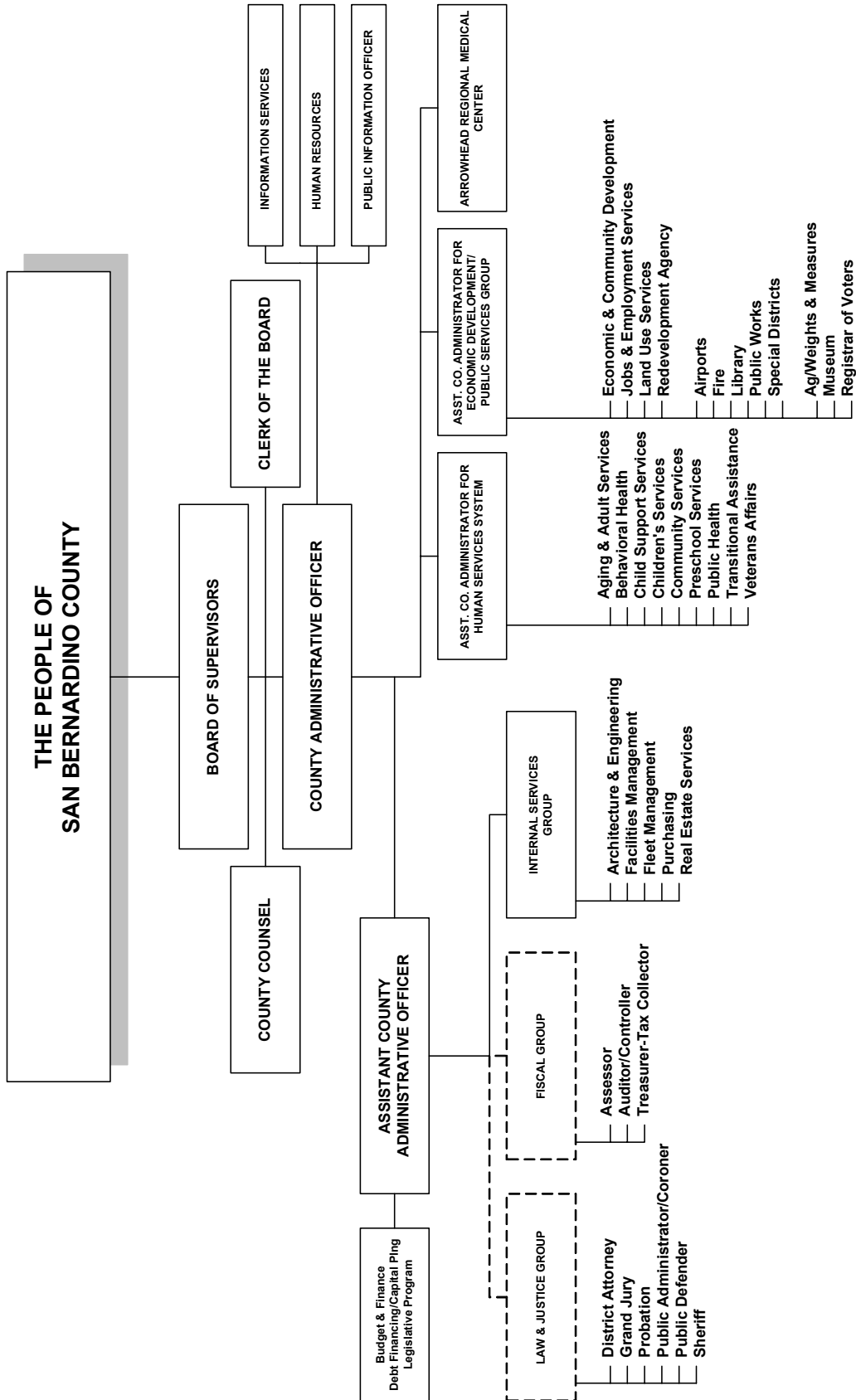
SUPERINTENDENT OF SCHOOLS DR. HERBERT R. FISCHER

TREASURER-TAX COLLECTOR..... RICHARD LARSEN

COUNTY OF SAN BERNARDINO DIRECTORY OF COUNTY OFFICIALS

APPOINTED

AGING AND ADULT SERVICES.....	MARY SAWICKI
AGRICULTURAL COMMISSIONER/SEALER.....	EDOUARD P. LAYAYE
AIRPORTS	BILL INGRAHAM
ARCHITECTURE AND ENGINEERING	DAN OJEDA
BEHAVIORAL HEALTH	RUDY LOPEZ
CHILD SUPPORT SERVICES	CORY NELSEN
CHILDREN'S SERVICES.....	CATHY CIMBALO
CLERK OF THE BOARD OF SUPERVISORS	J. RENEE' BASTIAN
COMMUNITY SERVICES DEPARTMENT	PATRICIA L. NICKOLS
COUNTY ADMINISTRATIVE OFFICER.....	WALLY HILL
COUNTY COUNSEL.....	ALAN K. MARKS
COUNTY LIBRARIAN	ED KIECZYKOWSKI
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PUBLIC DEFENDER.....	JOHN ROTH
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